

CAISTOR ARTS AND HERITAGE CHARITY

England & Wales · Charity number 1171438

Details

Other names CAISTOR ARTS AND HERITAGE

Status Registered

Legal form Charitable company

Company number [09349428](#)

Registered 2017-02-02

Register [View on the Charity Commission register](#)

Contact

Address Caistor Arts & Heritage Centre
28 Plough Hill
Caistor
Market Rasen
LN7 6LZ

Phone 01472851605

Email centremanager@28ploughhill.co.uk

Website www.28ploughhill.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO ADVANCE THE ARTS AND ADVANCE THE EDUCATION OF THE GENERALPUBLIC IN THE HISTORY AND HERITAGE OF CAISTOR, IN PARTICULAR BUT NOT EXCLUSIVELY BY THEPROVISION OF ARTS AND HERITAGE ENGAGEMENT ACTIVITIES TO PROVIDE OPPORTUNITIES FORLEARNING AND DEVELOPMENT FOR THE BENEFIT OF CAISTOR AND THE WIDER COMMUNITY,PROACTIVELY REACHING OUT TO THOSE WHO ARE DISADVANTAGED OR HARD TO REACH.

Activities: For the public benefit, to advance the arts and advance the education of the general public in the history and heritage of Caistor. In particular by the provision of arts and heritage engagement activities, providing opportunities for learning and development for the benefit of Caistor and the wider community, proactively reaching out to those who are disadvantaged or hard to reach.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,681	£67,614	-	-
2024-03-31	£58,945	£62,187	-	-
2023-03-31	£50,660	£44,661	-	-
2022-03-31	£41,394	£30,438	-	-
2021-03-31	£35,692	£15,418	-	-

Trustees

Name	Role	Appointed
CHRISTINE LOUISE YEO		2016-12-01
Richard John Merrall		2021-12-14
STEPHANIE JANE RICH		2020-01-05
SUSAN CATHERINE ELSE		2016-07-28

CAISTOR ARTS AND HERITAGE CHARITY

England & Wales - Charity number 1171438

Accounts

Document Details

Filename:	YWCA486-2025 Charities report.PDF
Client of:	Xeinadin Humber Limited

Signature Details

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REGISTERED COMPANY NUMBER: 09349428 (England and Wales)
REGISTERED CHARITY NUMBER: 1171438

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Caistor Arts and Heritage Charity

Xeinadin Humber Limited
117 - 119 Cleethorpe Road
Grimsby
North East Lines
DN31 3ET

Caistor Arts and Heritage Charity

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Caistor Arts and Heritage Charity

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the arts and advance the education of the general public in the history and heritage of Caistor, in particular but not exclusively by the provision of arts and heritage engagement activities.

To provide opportunities for learning and development for the benefit of Caistor and the wider community, proactively reaching out to those who are disadvantaged or hard to reach.

ACHIEVEMENTS AND PERFORMANCE

CAHC has continued its successful fund raising primarily through the Charity Shop. This is largely run by volunteers with donations from the local community and has proved an excellent source of funds. In addition, the "Friends" have continued to donate to support the Caistor Arts and Heritage Centre. These two areas, along with other events and activities have resulted in total income for the year of £56,549 (including Gift Aid).

This has enabled the Charity to support the management and running costs of the Arts and Heritage Centre to the value of £32,491. Without this support Caistor Arts and Heritage Centre would not have been able to provide its services to the community and may well have closed.

FINANCIAL REVIEW

The trustees meet a minimum of 3 times a year to review the financial position of the Charity. This includes a review of the reserves in line with the reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09349428 (England and Wales)

Registered Charity number

1171438

Registered office

28 Plough Hill
Caistor
LN7 6LZ

Caistor Arts and Heritage Charity

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

Ms S C Else

Ms N M French (resigned 30.8.24)

R J Merrall

Ms S Rich

Ms C L Yeo

Company Secretary

Ms S C Else

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

Ms S C Else - Trustee

Caistor Arts and Heritage Charity

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,445	3,403	7,848	4,501
Other trading activities	2	52,744	-	52,744	54,418
Investment income	3	1,089	-	1,089	27
Total		<u>58,278</u>	<u>3,403</u>	<u>61,681</u>	<u>58,946</u>
EXPENDITURE ON					
Raising funds	4	64,804	-	64,804	61,154
Other		<u>1,480</u>	<u>1,330</u>	<u>2,810</u>	<u>3,107</u>
Total		<u>66,284</u>	<u>1,330</u>	<u>67,614</u>	<u>64,261</u>
NET INCOME/(EXPENDITURE)		(8,006)	2,073	(5,933)	(5,315)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,391	(2,073)	42,318	47,633
TOTAL FUNDS CARRIED FORWARD		<u><u>36,385</u></u>	<u><u>-</u></u>	<u><u>36,385</u></u>	<u><u>42,318</u></u>

The notes form part of these financial statements

Caistor Arts and Heritage Charity

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	7	800	-	800	2,590
Cash at bank		36,730	8,480	45,210	51,903
		<u>37,530</u>	<u>8,480</u>	<u>46,010</u>	<u>54,493</u>
CREDITORS					
Amounts falling due within one year	8	(1,145)	(8,480)	(9,625)	(12,175)
		<u>36,385</u>	<u>-</u>	<u>36,385</u>	<u>42,318</u>
NET CURRENT ASSETS					
		<u>36,385</u>	<u>-</u>	<u>36,385</u>	<u>42,318</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>36,385</u>	<u>-</u>	<u>36,385</u>	<u>42,318</u>
NET ASSETS					
		<u>36,385</u>	<u>-</u>	<u>36,385</u>	<u>42,318</u>
FUNDS					
	9				
Unrestricted funds				36,385	44,391
Restricted funds				-	(2,073)
TOTAL FUNDS					
				<u>36,385</u>	<u>42,318</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Caistor Arts and Heritage Charity

Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

S C Else - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Shop income	48,310	50,275
Social lotteries	391	348
Book sales	4,043	3,739
Recycling sales	-	56
	<u>52,744</u>	<u>54,418</u>

Caistor Arts and Heritage Charity

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable - trading	1,089	27
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	55,629	51,553
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,501	-	4,501
Other trading activities	54,417	1	54,418
Investment income	27	-	27
	<u> </u>	<u> </u>	<u> </u>
Total	<u>58,945</u>	<u>1</u>	<u>58,946</u>
 EXPENDITURE ON			
Raising funds	61,154	-	61,154
Other	1,033	2,074	3,107
	<u> </u>	<u> </u>	<u> </u>
Total	<u>62,187</u>	<u>2,074</u>	<u>64,261</u>
 NET INCOME/(EXPENDITURE)	 (3,242)	 (2,073)	 (5,315)
 RECONCILIATION OF FUNDS			
Total funds brought forward	47,633	-	47,633

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	44,391	(2,073)	42,318

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	800	2,590

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Accrued expenses	1,145	291
Deferred grants	8,480	11,884
	9,625	12,175

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	44,391	(8,006)	36,385
Restricted funds			
Restricted	(2,073)	2,073	-
TOTAL FUNDS	42,318	(5,933)	36,385

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,278	(66,284)	(8,006)
Restricted funds			
Restricted	3,403	(1,330)	2,073
TOTAL FUNDS	61,681	(67,614)	(5,933)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	47,633	(3,242)	44,391
Restricted funds			
Restricted	-	(2,073)	(2,073)
TOTAL FUNDS	<u>47,633</u>	<u>(5,315)</u>	<u>42,318</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,945	(62,187)	(3,242)
Restricted funds			
Restricted	1	(2,074)	(2,073)
TOTAL FUNDS	<u>58,946</u>	<u>(64,261)</u>	<u>(5,315)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	47,633	(11,248)	36,385
TOTAL FUNDS	<u>47,633</u>	<u>(11,248)</u>	<u>36,385</u>

Caistor Arts and Heritage Charity

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,223	(128,471)	(11,248)
Restricted funds			
Restricted	3,404	(3,404)	-
TOTAL FUNDS	<u>120,627</u>	<u>(131,875)</u>	<u>(11,248)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Caistor Arts and Heritage Charity

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,148	3,764
Gift aid	297	737
Grants	3,403	-
	<hr/>	<hr/>
	7,848	4,501
Other trading activities		
Shop income	48,310	50,275
Social lotteries	391	348
Book sales	4,043	3,739
Recycling sales	-	56
	<hr/>	<hr/>
	52,744	54,418
Investment income		
Interest receivable - trading	1,089	27
	<hr/>	<hr/>
Total incoming resources	61,681	58,946
EXPENDITURE		
Other trading activities		
Shop expenditure	9,175	9,601
Support costs		
Management		
Expenses furthering the charitable objectives	55,629	51,553
Spend of grant on project delivery	1,330	2,074
	<hr/>	<hr/>
	56,959	53,627
Governance costs		
Accountancy and legal fees	1,480	1,033
	<hr/>	<hr/>
Total resources expended	67,614	64,261
	<hr/>	<hr/>
Net expenditure	<u>(5,933)</u>	<u>(5,315)</u>

This page does not form part of the statutory financial statements

CAISTOR ARTS AND HERITAGE CHARITY

England & Wales - Charity number 1171438

Accounts

REGISTERED COMPANY NUMBER: 09349428 (England and Wales)
REGISTERED CHARITY NUMBER: 1171438

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
CAISTOR ARTS AND HERITAGE CHARITY**

Xeinadin Grimsby
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

CAISTOR ARTS AND HERITAGE CHARITY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

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CAISTOR ARTS AND HERITAGE CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the arts and advance the education of the general public in the history and heritage of Caistor, in particular but not exclusively by the provision of arts and heritage engagement activities.

To provide opportunities for learning and development for the benefit of Caistor and the wider community, proactively reaching out to those who are disadvantaged or hard to reach.

ACHIEVEMENT AND PERFORMANCE

CAHC has continued its successful fund raising primarily through the Charity Shop. This is largely run by volunteers with donations from the local community and has proved an excellent source of funds. In addition the "Friends" have continued to donate to support the Caistor Arts and Heritage Centre. These two areas, along with other events and activities have resulted in total income for the year of £54,416 (including Gift Aid). This has enabled the Charity to support the management costs of the Arts and Heritage Centre to the value of £55,627. Without this support Caistor Arts and Heritage Centre would not have been able to provide its services to the community and may well have closed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09349428 (England and Wales)

Registered Charity number

1171438

Registered office

28 Plough Hill
Caistor
Market Rasen
Lincolnshire
LN7 6LZ

Trustees

S C Else
N M French
S Rich
C L Yeo
R J Merrall

Company Secretary

S C Else

Directors

S Else
N M French
S Rich
C L Yeo
R J Merrall

Approved by order of the board of trustees on and signed on its behalf by:

.....
S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,501	-	4,501	4,703
Other trading activities	2	54,417	1	54,418	45,957
Investment income	3	27	-	27	-
Total		58,945	1	58,946	50,660
EXPENDITURE ON					
Raising funds	4	61,154	-	61,154	43,408
Charitable activities					
Grants		-	2,074	2,074	1,253
Other		1,033	-	1,033	-
Total		62,187	2,074	64,261	44,661
NET INCOME/(EXPENDITURE)		(3,242)	(2,073)	(5,315)	5,999
RECONCILIATION OF FUNDS					
Total funds brought forward		47,633	-	47,633	41,634
TOTAL FUNDS CARRIED FORWARD		44,391	(2,073)	42,318	47,633

The notes form part of these financial statements

CAISTOR ARTS AND HERITAGE CHARITY

**BALANCE SHEET
31ST MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	7	2,590	-	2,590	2,590
Cash at bank		42,093	9,810	51,903	58,979
		<u>44,683</u>	<u>9,810</u>	<u>54,493</u>	<u>61,569</u>
CREDITORS					
Amounts falling due within one year	8	(292)	(11,883)	(12,175)	(13,936)
		<u>44,391</u>	<u>(2,073)</u>	<u>42,318</u>	<u>47,633</u>
NET CURRENT ASSETS/(LIABILITIES)					
		<u>44,391</u>	<u>(2,073)</u>	<u>42,318</u>	<u>47,633</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>44,391</u>	<u>(2,073)</u>	<u>42,318</u>	<u>47,633</u>
		<u>44,391</u>	<u>(2,073)</u>	<u>42,318</u>	<u>47,633</u>
NET ASSETS		<u>44,391</u>	<u>(2,073)</u>	<u>42,318</u>	<u>47,633</u>
FUNDS					
	9			44,391	47,633
Unrestricted funds				44,391	47,633
Restricted funds				(2,073)	-
TOTAL FUNDS				<u>42,318</u>	<u>47,633</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Shop and internet sales	50,275	44,302
Social lotteries	348	310
Book sales	3,739	1,275
Recycling sales	56	70
	<u>54,418</u>	<u>45,957</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest receivable - trading	<u>27</u>	<u>-</u>

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

4. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Support costs	<u>51,553</u>	<u>27,902</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,703	-	4,703
Other trading activities	45,957	-	45,957
Total	<u>50,660</u>	<u>-</u>	<u>50,660</u>
EXPENDITURE ON			
Raising funds	43,408	-	43,408
Charitable activities			
Grants	1,253	-	1,253
Total	<u>44,661</u>	<u>-</u>	<u>44,661</u>
NET INCOME	5,999	-	5,999
RECONCILIATION OF FUNDS			
Total funds brought forward	41,634	-	41,634
TOTAL FUNDS CARRIED FORWARD	<u>47,633</u>	<u>-</u>	<u>47,633</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	<u>2,590</u>	<u>2,590</u>

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	840	600
Accrued expenses	(549)	1,452
Deferred grants	11,884	11,884
	<u>12,175</u>	<u>13,936</u>

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
Unrestricted funds			
General fund	47,633	(3,242)	44,391
Restricted funds			
Grant	-	(2,073)	(2,073)
	<u>47,633</u>	<u>(5,315)</u>	<u>42,318</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,945	(62,187)	(3,242)
Restricted funds			
Grant	1	(2,074)	(2,073)
	<u>58,946</u>	<u>(64,261)</u>	<u>(5,315)</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	41,634	5,999	47,633
	<u>41,634</u>	<u>5,999</u>	<u>47,633</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,660	(44,661)	5,999
	<u>50,660</u>	<u>(44,661)</u>	<u>5,999</u>

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	41,634	2,757	44,391
Restricted funds			
Grant	-	(2,073)	(2,073)
TOTAL FUNDS	<u>41,634</u>	<u>684</u>	<u>42,318</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,605	(106,848)	2,757
Restricted funds			
Grant	1	(2,074)	(2,073)
TOTAL FUNDS	<u>109,606</u>	<u>(108,922)</u>	<u>684</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

CAISTOR ARTS AND HERITAGE CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,764	4,215
Gift aid	737	488
	<u>4,501</u>	<u>4,703</u>
Other trading activities		
Shop and internet sales	50,275	44,302
Social lotteries	348	310
Book sales	3,739	1,275
Recycling sales	56	70
	<u>54,418</u>	<u>45,957</u>
Investment income		
Interest receivable - trading	27	-
	<u>27</u>	<u>-</u>
Total incoming resources	58,946	50,660
EXPENDITURE		
Other trading activities		
Shop and internet expenditure	9,601	15,506
Support costs		
Management		
Management charge including wages support	51,553	27,302
Spend of grant on project delivery	2,074	1,253
	<u>53,627</u>	<u>28,555</u>
Governance costs		
Accountancy and legal fees	1,033	600
	<u>1,033</u>	<u>600</u>
Total resources expended	64,261	44,661
Net (expenditure)/income	(5,315)	5,999

CAISTOR ARTS AND HERITAGE CHARITY

England & Wales - Charity number 1171438

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
CAISTOR ARTS AND HERITAGE CHARITY**

Weaver Wroot
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

CAISTOR ARTS AND HERITAGE CHARITY

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FOR THE YEAR ENDED 31ST MARCH 2023**

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CAISTOR ARTS AND HERITAGE CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the arts and advance the education of the general public in the history and heritage of Caistor, in particular but not exclusively by the provision of arts and heritage engagement activities.

To provide opportunities for learning and development for the benefit of Caistor and the wider community, proactively reaching out to those who are disadvantaged or hard to reach.

ACHIEVEMENT AND PERFORMANCE

CAHC has continued its successful fund raising primarily through the Charity Shop. This is largely run by volunteers with donations from the local community and has proved an excellent source of funds. In addition the "Friends" have continued to donate to support the Caistor Arts and Heritage Centre. These two areas, along with other events and activities have resulted in total income for the year of £50,660 (including Gift Aid). This has enabled the Charity to support the management costs of the Arts and Heritage Centre to the value of £27,302. Without this support Caistor Arts and Heritage Centre would not have been able to provide its services to the community and may well have closed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09349428 (England and Wales)

Registered Charity number

1171438

Registered office

28 Plough Hill
Caistor
Market Rasen
Lincolnshire
LN7 6LZ

Trustees

S C Else
N M French
S Rich
C L Yeo
R J Merrall

Company Secretary

S C Else

Directors

S Else
N M French
S Rich
C L Yeo
R J Merrall

Approved by order of the board of trustees on and signed on its behalf by:

.....
S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,703	-	4,703	6,601
Other trading activities	2	45,957	-	45,957	36,760
Total		50,660	-	50,660	43,361
EXPENDITURE ON					
Raising funds	3	43,408	-	43,408	24,272
Charitable activities					
Grants		1,253	-	1,253	-
Other		-	-	-	8,133
Total		44,661	-	44,661	32,405
NET INCOME		5,999	-	5,999	10,956
RECONCILIATION OF FUNDS					
Total funds brought forward		41,634	-	41,634	30,678
TOTAL FUNDS CARRIED FORWARD		47,633	-	47,633	41,634

The notes form part of these financial statements

CAISTOR ARTS AND HERITAGE CHARITY

**BALANCE SHEET
31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	6	2,590	-	2,590	2,590
Cash at bank		47,095	11,884	58,979	51,209
		49,685	11,884	61,569	53,799
CREDITORS					
Amounts falling due within one year	7	(2,052)	(11,884)	(13,936)	(12,165)
NET CURRENT ASSETS		47,633	-	47,633	41,634
TOTAL ASSETS LESS CURRENT LIABILITIES		47,633	-	47,633	41,634
NET ASSETS		47,633	-	47,633	41,634
FUNDS					
Unrestricted funds	8			47,633	41,634
TOTAL FUNDS				47,633	41,634

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	-	98
Shop and internet sales	44,302	34,992
Social lotteries	310	464
Book sales	1,275	828
Recycling sales	70	378
	<u>45,957</u>	<u>36,760</u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Support costs	<u>27,902</u>	<u>22,847</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,634	1,967	6,601
Other trading activities	36,760	-	36,760
Total	<u>41,394</u>	<u>1,967</u>	<u>43,361</u>
EXPENDITURE ON			
Raising funds	24,272	-	24,272
Other	6,166	1,967	8,133
Total	<u>30,438</u>	<u>1,967</u>	<u>32,405</u>
NET INCOME	10,956	-	10,956
RECONCILIATION OF FUNDS			
Total funds brought forward	30,678	-	30,678
TOTAL FUNDS CARRIED FORWARD	<u><u>41,634</u></u>	<u><u>-</u></u>	<u><u>41,634</u></u>
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.23	31.3.22
		£	£
Other debtors		<u><u>2,590</u></u>	<u><u>2,590</u></u>

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	600	600
Accrued expenses	1,452	(840)
Deferred grants	11,884	12,405
	<u>13,936</u>	<u>12,165</u>

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	41,634	5,999	47,633
	<u>41,634</u>	<u>5,999</u>	<u>47,633</u>
TOTAL FUNDS	<u>41,634</u>	<u>5,999</u>	<u>47,633</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,660	(44,661)	5,999
	<u>50,660</u>	<u>(44,661)</u>	<u>5,999</u>
TOTAL FUNDS	<u>50,660</u>	<u>(44,661)</u>	<u>5,999</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	30,678	10,956	41,634
	<u>30,678</u>	<u>10,956</u>	<u>41,634</u>
TOTAL FUNDS	<u>30,678</u>	<u>10,956</u>	<u>41,634</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,394	(30,438)	10,956
Restricted funds			
Grant	1,967	(1,967)	-
	<u>43,361</u>	<u>(32,405)</u>	<u>10,956</u>
TOTAL FUNDS	<u>43,361</u>	<u>(32,405)</u>	<u>10,956</u>

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	30,678	16,955	47,633
TOTAL FUNDS	<u>30,678</u>	<u>16,955</u>	<u>47,633</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,054	(75,099)	16,955
Restricted funds			
Grant	1,967	(1,967)	-
TOTAL FUNDS	<u>94,021</u>	<u>(77,066)</u>	<u>16,955</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

CAISTOR ARTS AND HERITAGE CHARITY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,215	3,860
Gift aid	488	774
Grants	-	1,967
	4,703	6,601
Other trading activities		
Fundraising events	-	98
Shop and internet sales	44,302	34,992
Social lotteries	310	464
Book sales	1,275	828
Recycling sales	70	378
	45,957	36,760
Total incoming resources	50,660	43,361
EXPENDITURE		
Other trading activities		
Fund raising expenses	-	80
Shop and internet expenditure	15,506	5,345
	15,506	5,425
Support costs		
Management		
Management charge including wages support	27,302	28,233
Spend of grant on project delivery	1,253	1,967
	28,555	30,200
Other		
COVID grants	-	(4,000)
Governance costs		
Accountancy and legal fees	600	780
Total resources expended	44,661	32,405
Net income	5,999	10,956

This page does not form part of the statutory financial statements

CAISTOR ARTS AND HERITAGE CHARITY

England & Wales - Charity number 1171438

Accounts

REGISTERED COMPANY NUMBER: 09349428 (England and Wales)
REGISTERED CHARITY NUMBER: 1171438

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
CAISTOR ARTS AND HERITAGE CHARITY**

Weaver Wroot
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

CAISTOR ARTS AND HERITAGE CHARITY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

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CAISTOR ARTS AND HERITAGE CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the arts and advance the education of the general public in the history and heritage of Caistor, in particular but not exclusively by the provision of arts and heritage engagement activities.

To provide opportunities for learning and development for the benefit of Caistor and the wider community, proactively reaching out to those who are disadvantaged or hard to reach.

ACHIEVEMENT AND PERFORMANCE

CAHC has continued its successful fund raising primarily through the Charity Shop. This is largely run by volunteers with donations from the local community and has proved an excellent source of funds. In addition the "Friends" have continued to donate to support the Caistor Arts and Heritage Centre. These two areas, along with other events and activities have resulted in total income for the year of £43,361 (including Gift Aid). This has enabled the Charity to support the management costs of the Arts and Heritage Centre to the value of £28,233. Without this support Caistor Arts and Heritage Centre would not have been able to provide its services to the community and may well have closed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09349428 (England and Wales)

Registered Charity number

1171438

Registered office

28 Plough Hill
Caistor
Market Rasen
Lincolnshire
LN7 6LZ

Trustees

D C Jackson
S C Else
C L Brewster
S Neave

Company Secretary

D C Jackson

Directors

S Else
N M French
R J Merrall
S Rich
C L Yeo

Approved by order of the board of trustees on and signed on its behalf by:

.....
S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,634	1,967	6,601	3,910
Other trading activities	2	36,760	-	36,760	12,713
Total		41,394	1,967	43,361	16,623
EXPENDITURE ON					
Raising funds	3	24,272	-	24,272	15,418
Other		6,166	1,967	8,133	(19,069)
Total		30,438	1,967	32,405	(3,651)
NET INCOME		10,956	-	10,956	20,274
RECONCILIATION OF FUNDS					
Total funds brought forward		30,678	-	30,678	10,404
TOTAL FUNDS CARRIED FORWARD		41,634	-	41,634	30,678

The notes form part of these financial statements

CAISTOR ARTS AND HERITAGE CHARITY

**BALANCE SHEET
31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	6	2,590	-	2,590	4,500
Cash at bank		38,803	12,406	51,209	35,183
		<u>41,393</u>	<u>12,406</u>	<u>53,799</u>	<u>39,683</u>
CREDITORS					
Amounts falling due within one year	7	241	(12,406)	(12,165)	(9,005)
		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>30,678</u>
NET CURRENT ASSETS					
		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>30,678</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>30,678</u>
NET ASSETS		<u>41,634</u>	<u>-</u>	<u>41,634</u>	<u>30,678</u>
FUNDS	8				
Unrestricted funds				41,634	30,678
TOTAL FUNDS				<u>41,634</u>	<u>30,678</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	98	-
Shop and internet sales	34,992	11,569
Social lotteries	464	268
Book sales	828	653
Recycling sales	378	223
	<u>36,760</u>	<u>12,713</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

3. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Support costs	<u>22,847</u>	<u>11,977</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,910	-	3,910
Other trading activities	<u>12,713</u>	<u>-</u>	<u>12,713</u>
Total	<u>16,623</u>	<u>-</u>	<u>16,623</u>
EXPENDITURE ON			
Raising funds	15,418	-	15,418
Other	<u>(19,069)</u>	<u>-</u>	<u>(19,069)</u>
Total	<u>(3,651)</u>	<u>-</u>	<u>(3,651)</u>
NET INCOME	20,274	-	20,274
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>10,404</u>	<u>-</u>	<u>10,404</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>30,678</u></u>	<u><u>-</u></u>	<u><u>30,678</u></u>

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Other debtors		<u>2,590</u>	<u>4,500</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Trade creditors		600	-
Accrued expenses		(840)	(2,867)
Deferred grants		<u>12,405</u>	<u>11,872</u>
		<u>12,165</u>	<u>9,005</u>

8. MOVEMENT IN FUNDS			
	At 1.4.21	Net movement	At
	£	in funds	31.3.22
		£	£
Unrestricted funds			
General fund	<u>30,678</u>	<u>10,956</u>	<u>41,634</u>
TOTAL FUNDS	<u>30,678</u>	<u>10,956</u>	<u>41,634</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>41,394</u>	<u>(30,438)</u>	<u>10,956</u>
Restricted funds			
Grant	<u>1,967</u>	<u>(1,967)</u>	<u>-</u>
TOTAL FUNDS	<u>43,361</u>	<u>(32,405)</u>	<u>10,956</u>

Comparatives for movement in funds

	At 1.4.20	Net movement	At
	£	in funds	31.3.21
		£	£
Unrestricted funds			
General fund	<u>10,404</u>	<u>20,274</u>	<u>30,678</u>
TOTAL FUNDS	<u>10,404</u>	<u>20,274</u>	<u>30,678</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,623	3,651	20,274
	<u>16,623</u>	<u>3,651</u>	<u>20,274</u>
TOTAL FUNDS	<u>16,623</u>	<u>3,651</u>	<u>20,274</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	10,404	31,230	41,634
	<u>10,404</u>	<u>31,230</u>	<u>41,634</u>
TOTAL FUNDS	<u>10,404</u>	<u>31,230</u>	<u>41,634</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,017	(26,787)	31,230
Restricted funds			
Grant	1,967	(1,967)	-
	<u>59,984</u>	<u>(28,754)</u>	<u>31,230</u>
TOTAL FUNDS	<u>59,984</u>	<u>(28,754)</u>	<u>31,230</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

10. GOING CONCERN

As a result of the Coronavirus (Covid-19) global pandemic and subsequent 'lockdowns' the charity faced a significant reduction in some of its main sources of income. The Trustees, assisted by the management team, undertook a full assessment of the potential impact of this situation on the charity during the previous year and implemented various measures to ensure that the charity was able to come through this difficult period. There are no indications at this time that the charity does not remain a going concern.

CAISTOR ARTS AND HERITAGE CHARITY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,860	3,284
Gift aid	774	626
Grants	1,967	-
	6,601	3,910
Other trading activities		
Fundraising events	98	-
Shop and internet sales	34,992	11,569
Social lotteries	464	268
Book sales	828	653
Recycling sales	378	223
	36,760	12,713
Total incoming resources	43,361	16,623
EXPENDITURE		
Other trading activities		
Fund raising expenses	80	-
Shop and internet expenditure	5,345	3,441
	5,425	3,441
Support costs		
Management		
Management charge including wages support	28,233	11,977
Spend of grant on project delivery	1,967	-
	30,200	11,977
Other		
COVID grants	(4,000)	(19,669)
Governance costs		
Accountancy and legal fees	780	600
Total resources expended	32,405	(3,651)
Net income	10,956	20,274

This page does not form part of the statutory financial statements

CAISTOR ARTS AND HERITAGE CHARITY

England & Wales - Charity number 1171438

Accounts

REGISTERED COMPANY NUMBER: 09349428 (England and Wales)
REGISTERED CHARITY NUMBER: 1171438

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
CAISTOR ARTS AND HERITAGE CHARITY**

Weaver Wroot
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

CAISTOR ARTS AND HERITAGE CHARITY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

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CAISTOR ARTS AND HERITAGE CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the arts and advance the education of the general public in the history and heritage of Caistor, in particular but not exclusively by the provision of arts and heritage engagement activities.

To provide opportunities for learning and development for the benefit of Caistor and the wider community, proactively reaching out to those who are disadvantaged or hard to reach.

ACHIEVEMENT AND PERFORMANCE

CAHC has continued its successful fund raising primarily through the Charity Shop. This is largely run by volunteers with donations from the local community and has proved an excellent source of funds. In addition the "Friends" have continued to donate to support the Caistor Arts and Heritage Centre. These two areas, along with other events and activities have resulted in total income for the year of £16,623 (including Gift Aid). This has enabled the Charity to support the management costs of the Arts and Heritage Centre to the value of £11,977. Without this support Caistor Arts and Heritage Centre would not have been able to provide its services to the community and may well have closed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09349428 (England and Wales)

Registered Charity number

1171438

Registered office

28 Plough Hill
Caistor
Market Rasen
Lincolnshire
LN7 6LZ

Trustees

D C Jackson
S C Else
C L Brewster
S Neave

Company Secretary

D C Jackson

Approved by order of the board of trustees on 8th December 2021 and signed on its behalf by:

S C Else - Trustee

CAISTOR ARTS AND HERITAGE CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,910	-	3,910	14,710
Other trading activities	2	12,713	-	12,713	26,711
Total		16,623	-	16,623	41,421
 EXPENDITURE ON					
Raising funds	3	15,418	-	15,418	26,166
Charitable activities					
Grants		-	-	-	8,789
Other		(19,069)	-	(19,069)	1,007
Total		(3,651)	-	(3,651)	35,962
 NET INCOME		 20,274	 -	 20,274	 5,459
 RECONCILIATION OF FUNDS					
Total funds brought forward		10,404	-	10,404	4,945
 TOTAL FUNDS CARRIED FORWARD		 30,678	 -	 30,678	 10,404

The notes form part of these financial statements

CAISTOR ARTS AND HERITAGE CHARITY

BALANCE SHEET 31ST MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
CURRENT ASSETS					
Debtors	6	4,500	-	4,500	4,500
Cash at bank		23,310	11,873	35,183	12,635
		<u>27,810</u>	<u>11,873</u>	<u>39,683</u>	<u>17,135</u>
CREDITORS					
Amounts falling due within one year	7	2,868	(11,873)	(9,005)	(6,731)
		<u>30,678</u>	<u>-</u>	<u>30,678</u>	<u>10,404</u>
NET CURRENT ASSETS					
		<u>30,678</u>	<u>-</u>	<u>30,678</u>	<u>10,404</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>30,678</u>	<u>-</u>	<u>30,678</u>	<u>10,404</u>
NET ASSETS					
		<u>30,678</u>	<u>-</u>	<u>30,678</u>	<u>10,404</u>
FUNDS					
Unrestricted funds	8			<u>30,678</u>	<u>10,404</u>
TOTAL FUNDS					
				<u>30,678</u>	<u>10,404</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8th December 2021 and were signed on its behalf by:

S C Else - Trustee

The notes form part of these financial statements

CAISTOR ARTS AND HERITAGE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Shop and internet sales	11,569	24,923
Social lotteries	268	-
Book sales	653	732
Recycling sales	223	1,056
	<u>12,713</u>	<u>26,711</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

3. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Support costs	11,977	15,800
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,935	7,775	14,710
Other trading activities	26,712	(1)	26,711
Total	<u>33,647</u>	<u>7,774</u>	<u>41,421</u>
 EXPENDITURE ON			
Raising funds	26,166	-	26,166
Charitable activities			
Grants	-	8,789	8,789
Other	1,007	-	1,007
Total	<u>27,173</u>	<u>8,789</u>	<u>35,962</u>
 NET INCOME/(EXPENDITURE)	<u>6,474</u>	<u>(1,015)</u>	<u>5,459</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	3,930	1,015	4,945
 TOTAL FUNDS CARRIED FORWARD	<u>10,404</u>	<u>-</u>	<u>10,404</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
		£	£
	Other debtors	<u>4,500</u>	<u>4,500</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
		£	£
	Accrued expenses	<u>(2,867)</u>	<u>(2,868)</u>
	Deferred grants	<u>11,872</u>	<u>9,599</u>
		<u>9,005</u>	<u>6,731</u>
8.	MOVEMENT IN FUNDS		
		Net	
	At 1.4.20	movement	At
	£	in funds	31.3.21
		£	£
	Unrestricted funds		
	General fund	20,274	30,678
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>20,274</u>	<u>30,678</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	16,623	3,651	20,274
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,623</u>	<u>3,651</u>	<u>20,274</u>

Comparatives for movement in funds

	At 1.4.19	Net	At
	£	movement	31.3.20
		in funds	£
		£	
Unrestricted funds			
General fund	3,930	6,474	10,404
Restricted funds			
Grant	1,015	(1,015)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>4,945</u>	<u>5,459</u>	<u>10,404</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,647	(27,173)	6,474
Restricted funds			
Grant	7,774	(8,789)	(1,015)
TOTAL FUNDS	<u>41,421</u>	<u>(35,962)</u>	<u>5,459</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	3,930	26,748	30,678
Restricted funds			
Grant	1,015	(1,015)	-
TOTAL FUNDS	<u>4,945</u>	<u>25,733</u>	<u>30,678</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,270	(23,522)	26,748
Restricted funds			
Grant	7,774	(8,789)	(1,015)
TOTAL FUNDS	<u>58,044</u>	<u>(32,311)</u>	<u>25,733</u>

CAISTOR ARTS AND HERITAGE CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

10. GOING CONCERN

As a result of the Coronavirus (Covid-19) global pandemic and subsequent 'lockdowns' the charity faced a significant reduction in some of its main sources of income. The Trustees, assisted by the management team, undertook a full assessment of the potential impact of this situation on the charity during the previous year and implemented various measures to ensure that the charity was able to come through this difficult period. There are no indications at this time that the charity does not remain a going concern.

CAISTOR ARTS AND HERITAGE CHARITY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,284	9,939
Gift aid	626	1,095
Grants	-	3,676
	3,910	14,710
Other trading activities		
Shop and internet sales	11,569	24,923
Social lotteries	268	-
Book sales	653	732
Recycling sales	223	1,056
	12,713	26,711
Total incoming resources	16,623	41,421
EXPENDITURE		
Other trading activities		
Shop and internet expenditure	3,441	10,366
Charitable activities		
Grants to institutions	-	4,120
Support costs		
Management		
Management charge including wages support	11,977	15,800
Spend of grant on project delivery	-	4,669
	11,977	20,469
Other		
COVID grants	(19,669)	-
Governance costs		
Sundries	-	437
Accountancy and legal fees	600	570
	600	1,007
Total resources expended	(3,651)	35,962
Net income	20,274	5,459

This page does not form part of the statutory financial statements